

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

June 27, 1955

Alcohol and Tobacco Tax Division
Industry Circular No. 55-14

Forms Prescribed For Use in Furnishing Bonds
and Extensions of Coverage of Bonds
Required Under Chapter 52 of the Internal Revenue Code

Manufacturers of tobacco, snuff, cigars, cigarettes,
and cigarette papers and tubes;
Dealers in leaf tobacco;
Proprietors of export or sea stores warehouses; and
Proprietors of customs bonded manufacturing
warehouses, class 6;

1. The purpose of this industry circular is to advise you that new forms, as listed below, have been prepared and are being distributed to Assistant Regional Commissioner, Alcohol and Tobacco Tax, for use as indicated in this circular:

<u>Form Number</u>	<u>Title</u>
2099	Bond - Manufacturer of Tobacco
2100	Bond - Manufacturer of Cigars and Cigarettes
2101	Bond - Dealer in Tobacco Materials
2102	Bond - Manufacturer of Cigarette Papers and Tubes
2103	Bond - Proprietor of Internal Revenue Tobacco Export Warehouse
2104	Bond - Proprietor of Customs Bonded Manufacturing Warehouse, Class 6
2105	Extension of Coverage of Bond
2148	Bond - Drawback of Tax on Tobacco Products

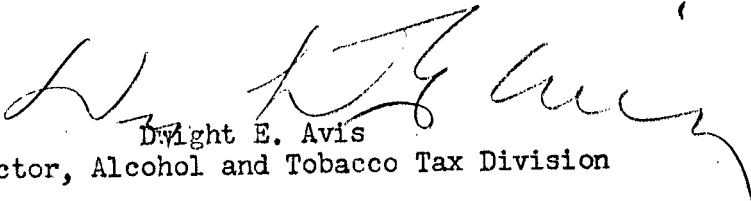
2. Form 2105, Extension of Coverage of Bond, is for immediate and general use to extend the coverage of any bond in the tobacco tax area.

3. Form 2100, Bond - Manufacturer of Cigars and Cigarettes, is for use, under the provisions of regulations in Part 270, Title 26 (1954), Code of Federal Regulations, which became effective on June 25, 1955, where a bond is required to be furnished by a manufacturer of cigars and cigarettes after the effective date of the aforesaid regulations.

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4. The other forms set forth herein are for use under regulations in proposed Parts 275, 280, 285, and 290, Title 26 (1954), Code of Federal Regulations. Until such new regulations become effective, the use of these forms will be limited to persons entering business as manufacturers of tobacco, manufacturers of cigarette papers and tubes, dealers in tobacco materials, or proprietors of internal revenue tobacco export warehouses; proprietors of customs bonded manufacturing warehouses, class 6, desiring to begin the withdrawal of cigars for export under internal revenue regulations; and persons desiring to export tobacco products with drawback of tax.

5. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis
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